

**DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY**801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

July 28, 2010

Kristina Miller, Landfill Agency Manager
Tehama County Sanitary Landfill Agency
19995 Plymire Road
Red Bluff, CA 96080

RE: FINAL AUDIT REPORT – HOUSEHOLD HAZARDOUS WASTE GRANTS
(HD14-05-0023)

Dear Ms. Miller:

Enclosed is the final report on the audit of Tehama County Sanitary Landfill Agency (Agency), regarding the Household Hazardous Waste Grant. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was September 1, 2005 through April 30, 2008.

No discrepancies were noted during this audit, and the enclosed final report is provided for the Agency's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or linh.johnson@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

A handwritten signature in blue ink, appearing to read "Susan R. Villa", with a long horizontal flourish extending to the right.

Susan R. Villa, Chief
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Margo Reid Brown, Director, CalRecycle
Tom Estes, Deputy Director, Administration and Finance Division, CalRecycle
Corky Mau, Branch Manager, Grant and Loan Resources Branch, CalRecycle
Brian Kono, Manager, Audits and Evaluations, CalRecycle
Linh Johnson, Auditor, Audits and Evaluations, CalRecycle



Tehama County Sanitary Landfill Agency

Household Hazardous Waste Grant

Final Audit Report

Grants: HD14-05-0023

**For the Period September 1, 2005
Through April 30, 2008**

**Prepared By:
California Department of Resources Recycling and Recovery
Audits and Evaluations Unit**

July 2010

FINAL AUDIT REPORT

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Final Audit Report

Grants: HD14-05-0023

For the Period September 1, 2005
Through April 30, 2008Prepared By:
California Department of Resources Recycling and Recovery
Audits and Evaluations Unit

July 2010

**Tehama County Sanitary Landfill Agency
Household Hazardous Waste Grant****SUMMARY**

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Tehama County Sanitary Landfill Agency regarding the Household Hazardous Waste Grant. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement number HD14-05-0023, for the period September 1, 2005 through April 30, 2008.

BACKGROUND

Tehama County Sanitary Landfill Agency (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Landfill Agency has general responsibility for the HHW Grant.

The Legislature created the Integrated Waste Management Account (Public Resources Code Section 48001) to support the reduction, recycling, and reuse of solid waste and to protect public health and safety through regulation of solid waste handling. CalRecycle administers the Integrated Waste Management Account, which includes the HHW Grant Program.

The HHW Grant Program provides grant funding to local governments and agencies with direct responsibility for solid waste management to develop and promote alternatives to the illegal disposal of household hazardous waste.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to, a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit was planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

The County was in compliance with HHW grant funding regulations for the audit period of September 1, 2005 through April 30, 2008.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and County management. However, this report is a matter of public record and distribution is not limited.

STATEMENT OF REVENUE AND EXPENDITURES

**Tehama County Sanitary Landfill Agency
Household Hazardous Waste Grant HD14-05-0023
For the Period September 1, 2005 to April 30, 2008**

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment			
Request #1	\$81,531	\$81,531	\$0
Less 10%	8,153	8,153	0
 Total Revenue	<u>\$73,378</u>	<u>\$73,378</u>	<u>\$0</u>
 Expenditures:			
Permanent Collection Facility	\$81,531	\$81,531	\$0
Less 10%	8,153	8,153	0
 Total Expenditures	<u>\$73,378</u>	<u>\$73,378</u>	<u>\$0</u>

STATEMENT OF REVENUE AND EXPENDITURES

Tehama County Sanitary Landfill Agency
Household Hazardous Waste Grant HD14-05-0023
For the Period September 1, 2005 to April 30, 2008

	Claimed	Audited	Questioned
Revenue:			
Grant Payment			
Request #2	\$129,364	\$129,364	\$0
Less 10%	12,936	12,936	0
Total Revenue	\$116,428	\$116,428	\$0
Expenditures:			
Permanent Collection Facility	\$129,364	\$129,364	\$0
Less 10%	12,936	12,936	0
Total Expenditures	\$116,428	\$116,428	\$0